



City and County of San Francisco  
OFFICE OF THE CONTROLLER

5/5 ADVISORS:

through December 31, 2000



San Francisco Public Library

Document Information Center  
San Francisco Public Library  
Market Street, 5th Floor  
San Francisco, CA 94102

REFERENCE BOOK

taken from the Library



DOCUMENTS DEPT.

JUL 11 2001

SAN FRANCISCO  
PUBLIC LIBRARY

D



80.3

1

29/01

0034

2

**City and County of San Francisco**  
**OFFICE OF THE CONTROLLER**

---

**BOARD OF SUPERVISORS:**

Revolving Fund

January 1, 2000 Through December 31, 2000

---



DOCUMENTS DEPT.

JUL 11 2001

SAN FRANCISCO  
PUBLIC LIBRARY





Edward Harrington  
Controller

Matthew H. Hymel  
Chief Assistant Controller

June 29, 2001

Audit Number 00034

Board of Supervisors  
City and County of San Francisco  
City Hall, Room 244  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4694

President and Members:

The Controller's Audits Division presents its report concerning the audit of the Board of Supervisors' revolving fund. The Board of Supervisors used the revolving fund to pay for emergency operating expenses and legislative expenses of board members.

**Reporting Period:** January 1, 2000 through December 31, 2000

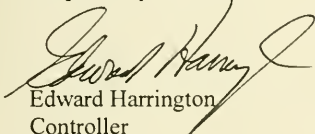
**Authorized Amount:** \$500


**Results:**

The Board of Supervisors' revolving fund total as of January 23, 2001, exceeded the amount authorized in the San Francisco Administrative Code by \$60.54. This occurred because the Board of Supervisors did not cancel a check that had not been cashed. Nevertheless, the Board of Supervisors used the fund assets within the purpose of the fund and the internal controls over the fund were generally adequate.

The Board of Supervisors' response is attached to the report. The Controller's Audits Division will be working with the Board of Supervisors to follow up on the status of the recommendation made in this report.

Respectfully submitted,

  
Edward Harrington  
Controller



Digitized by the Internet Archive  
in 2012 with funding from  
California State Library Califa/LSTA Grant

<http://archive.org/details/boardofsupervis292001sanf>

# INTRODUCTION

---

The Board of Supervisors of the City and County of San Francisco appropriated a cash revolving fund of \$500 to itself under the San Francisco Administrative Code (Administrative Code) Section 10.169.3. The Board of Supervisors used its revolving fund to pay for emergency operating expenses and legislative expenses of board members.

## SCOPE AND METHODOLOGY

The purpose of this audit was to determine whether the Board of Supervisors' revolving fund assets agreed to the amount authorized in the Administrative Code and recorded in the Controller's Financial Accounting and Management Information System (FAMIS). We also determined whether the Board of Supervisors administered and used the revolving fund as intended. In addition, we assessed whether the internal controls over the fund were adequate, and whether the revolving fund was sufficient to meet the Board of Supervisors' operational needs.

To conduct the audit, we reviewed the applicable provisions in the Administrative Code, the Controller's Departmental Instruction No. 1052, and the Purchaser's *Guide to Ordering Goods and Services*. We evaluated the Board of Supervisors' procedures for recording, summarizing, and reporting the revolving fund transactions. We tested, on a sample basis, the Board of Supervisors' revolving fund transactions during the audit period to determine whether the transactions were proper and valid.





# AUDIT RESULTS

---

## THE BOARD OF SUPERVISORS' REVOLVING FUND TOTAL DID NOT AGREE TO THE AUTHORIZED AMOUNT

As of January 23, 2001, the Board of Supervisors' cash revolving fund total of \$560.54 exceeded the amount authorized in the Administrative Code by \$60.54. This occurred because the Board of Supervisors did not cancel a check that was outstanding for more than six months. The Controller's Departmental Instruction No. 1052 requires departments to cancel checks outstanding for 6 months. Nevertheless, the Board of Supervisors used the fund assets within the intended purpose of the fund and in compliance with the Controller's Departmental Instruction No. 1052. Further, we found that the Board of Supervisors' internal controls over its revolving fund was adequate and the expenditures made out of the fund were valid and properly supported. Finally, we determined that the revolving fund's authorized amount is adequate to meet the Board of Supervisors' operational needs.

## RECOMMENDATION

We recommend that the Board of Supervisors comply with the Controller's Departmental Instruction No. 1052 to write-off checks issued and outstanding for six months.

We conducted this review according to generally accepted government auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Staff: Carmen LeFranc, Audit Manager  
Mohamed Hosny



**RESPONSE TO THE AUDIT**  
**BOARD OF SUPERVISORS**



BOARD of SUPERVISORS



City Hall  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. 554-5184  
Fax No. 554-5163  
TDD/TTY No. 554-5227

March 29, 2001

Office of the Controller  
Audits Division  
City and County of San Francisco

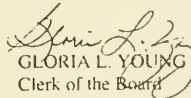
SUBJECT: Board of Supervisors' Revolving Fund: January 1, 2000 Through  
December 31, 2000

Dear Controller's Office:

This report responds to the Office of the Controller Audits Division's report concerning the audit of the Board of Supervisors' revolving fund. The Office of the Clerk of the Board concurs with the recommendation that the Board of Supervisors write-off checks issued and outstanding for six months.

- \* Attached is a procedure to implement this recommendation.

Sincerely,

  
GLORIA L. YOUNG  
Clerk of the Board

Attachment

\* The attachment is not included in this report; please contact the Board of Supervisors for a copy.



cc: Mayor  
Board of Supervisors  
Civil Grand Jury  
Treasurer  
Public Library  
Budget Analyst  
KPMG LLP





